

return or report or refund claim for an individual or taxpayer required to comply with this subtitle in order to obtain or for the purpose of obtaining for such individual or taxpayer any refund in whole or in part of any tax withheld or paid in which is in excess of the correct tax refund due such individual or taxpayer under this subtitle shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than [one thousand (\$1,000.00) dollars] \$1,000 or imprisoned for not more than six months, or in the discretion of the court, be both fined and imprisoned. Any person acting in a representative capacity as agent, tax expert or similar capacity in the preparation for an individual or taxpayer of a return, report or refund claim shall affix thereto his name and address and any trade name adopted in connection with the service rendered.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.

CHAPTER 816

(House Bill 1755)

AN ACT concerning

Work, Labor and Employment

FOR the purpose of providing a civil penalty, to be assessed by the Commissioner of Labor and Industry, for violation of law prohibiting lie detector tests as part of employment applications, or as a condition of employment.

BY repealing and reenacting, with amendments,

Article 100 - Work, Labor and Employment
Section 95

Annotated Code of Maryland
(1964 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 95 of Article 100 - Work, Labor and Employment, of the Annotated Code of Maryland (1964 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 100 - Work, Labor and Employment